

§ 10.94

Judge shall without further proceedings become the decision of the Secretary of the Treasury 30 days from the date of the Administrative Law Judge's decision.

§ 10.94 Appeal to the Secretary.

Within 30 days from the date of the Administrative Law Judge's decision, either party may appeal such decision to the Secretary of the Treasury. If an appeal is by the respondent, the appeal shall be filed with the Director of Practice in duplicate and shall include exceptions to the decision of the Administrative Law Judge and supporting reasons for such exceptions. If an appeal is filed by the Director of Practice, a copy thereof shall be transmitted to the respondent. Within 30 days after receipt of an appeal or copy thereof, the other party may file a reply brief in duplicate with the Director of Practice. If the reply brief is filed by the Director, a copy shall be transmitted to the respondent. Upon the filing of an appeal and a reply brief, if any, the Director of Practice shall transmit the entire record to the Secretary of the Treasury.

§ 10.95 Decision of the Secretary.

On appeal from or review of the initial decision of the Administrative Law Judge, the Secretary of the Treasury shall make the agency decision. In making such decision, the Secretary of the Treasury will review the record or such portions thereof as may be cited by the parties. A copy of the Secretary's decision shall be transmitted to the respondent by the Director of Practice.

§ 10.96 Final order.

Upon the issuance of a final order disqualifying an appraiser, the Director of Practice shall give notice thereof to appropriate officers and employees of the Internal Revenue Service and to interested departments and agencies of the Federal Government.

§ 10.97 Petition for reinstatement.

The Director of Practice may entertain a petition for reinstatement from any disqualified appraiser after the expiration of 5 years following such disqualification. Reinstatement may not

31 CFR Subtitle A (7-1-02 Edition)

be granted unless the Director of Practice is satisfied that the petitioner, thereafter, is not likely to conduct himself/herself contrary to 26 U.S.C. 6701(a), and that granting such reinstatement would not be contrary to the public interest.

Subpart E—General Provisions

§ 10.98 Records.

(a) *Availability.* There are made available to public inspection at the Office of Director of Practice the roster of all persons enrolled to practice, the roster of all persons disbarred or suspended from practice, and the roster of all disqualified appraisers. Other records may be disclosed upon specific request, in accordance with the disclosure regulations of the Internal Revenue Service and the Treasury Department.

(b) *Disciplinary procedures.* A request by a practitioner that a hearing in a disciplinary proceeding concerning him be public, and that the record thereof be made available for inspection by interested persons may be granted if agreement is reached by stipulation in advance to protect from disclosure tax information which is confidential, in accordance with the applicable statutes and regulations.

[31 FR 10773, Aug. 13, 1966. Redesignated at 50 FR 42016, Oct. 17, 1985, and amended at 50 FR 42018, Oct. 17, 1985]

§ 10.100 Saving clause.

Any proceeding for the disbarment or suspension of an attorney, certified public accountant, or enrolled agent, instituted but not closed prior to the effective date of these revised regulations, shall not be affected by such regulations. Any proceeding under this part based on conduct engaged in prior to the effective date of these regulations may be instituted subsequent to such effective date.

[50 FR 42019, Oct. 17, 1985]

§ 10.101 Special orders.

The Secretary of the Treasury reserves the power to issue such special orders as he may deem proper in any cases within the purview of this part.

[31 FR 10773, Aug. 13, 1966. Redesignated at 50 FR 42016, Oct. 17, 1985]